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TIMOTHY R. WALBRIDGE, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

In re:)	
)	
MICHAEL FAUVELL and)	Case No. 98-03475-M
JEANETTE JEWEL FAUVELL,)	
)	
Debtors.)	Chapter 7
_____)	
)	
MICHAEL FAUVELL and)	
JEANETTE JEWEL FAUVELL,)	
)	
Plaintiffs,)	
)	
v.)	Adversary Proc. No. 98-0345-M
)	
UNITED STATES OF AMERICA,)	
ex rel. INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
_____)	

JUDGMENT

THIS MATTER comes before the Court upon plaintiffs' Complaint to Determine Dischargeability filed on December 11, 1998 in which plaintiffs request the Court to determine the dischargeability of their federal income tax liabilities.

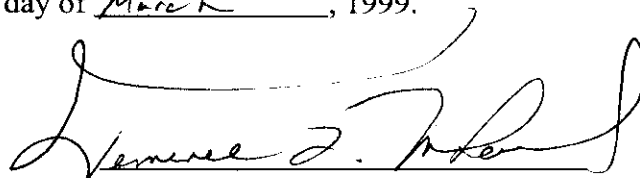
WHEREFORE it appearing to the Court that the plaintiffs and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on August 27, 1998.
2. On December 11, 1998, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The plaintiffs do not owe federal income tax liabilities for the 1992 tax year.
4. The plaintiffs' federal income tax liabilities, including interest, for their 1994 tax year are not dischargeable, since the plaintiffs filed a request for extension to October 15, 1995, and filed the return on October 17, 1996. Therefore the due date of the 1994 income tax return was less than three years from the date of the bankruptcy petition. See 11 U.S.C. Sections 523(a)(1)(A) and 507(a)(8)(A)(i).
5. The penalties on the plaintiffs' federal income tax year 1994 are properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.

IT IS SO ORDERED this 8th day of March, 1999.

A handwritten signature in black ink, appearing to read "Terrence L. Michael", is written over a horizontal line.

TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE